

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

Income Tax Appeal No. 1088 of 2000

The Commissioner of Income Tax, Mumbai .. Appellant
V/s.

M/s. Orient Engg. & Ship Repair Works .. Respondent

Dr. P. Daniel for the Appellant

Mr. Nishant Thakker i/b. M/s. Mulla & Mulla & CBC for
the Respondent

**CORAM : DR. S. RADHAKRISHNAN &
J.H. BHATIA, JJ.**

DATED : 09.08.2005.

P.C.:-

1. Heard the learned counsel for the Appellant and the Respondent. The following substantial question of law is sought to be raised:-

"Whether on the facts and in the circumstances of the case, the Tribunal was justified in law in upholding the CIT (A)'s order cancelling the penalty levied u/s. 271(1)(c) of the Income Tax Act?"

2. We have perused the Tribunal's order as well as the order of the Commissioner of Income Tax (Appeals). The above question of law is purely based on finding of fact. There is no question of law involved in the above, Appeal stands dismissed.

(DR. S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)